

## AMENDMENTS TO THE CLAIMS

1. (Currently Amended) A magnetic recording medium comprising:  
a non-magnetic substrate;  
an underlayer on a the non-magnetic substrate;  
a first magnetic layer on the underlayer; and  
a second magnetic layer on the first magnetic layer; wherein:  
the first magnetic layer exhibits a higher signal-to-media-noise ratio (SMNR) than  
the second magnetic layer; and  
the second magnetic layer exhibits a higher magnetic saturation (Ms) than the first magnetic  
layer;  
the first and second magnetic layers each contains cobalt (Co), chromium (Cr) and  
platinum (Pt);  
the first magnetic layer has a higher Cr content than the second magnetic layer; and  
the second magnetic layer has a higher Co content than the first magnetic layer.

2. (Cancelled)
3. (Currently Amended) The magnetic recording medium according to claim 21,  
wherein:  
the first magnetic layer contains:  
about 20 to about 22 at.% Cr;  
about 8 to about 10 at.% Pt;  
about 6 to about 8 at.% boron (B); and  
the remainder Co; and

the second magnetic layer contains

about 12 to about 16 at.% Cr;

about 6 to about 12 at.% Pt;

about 2 to about 4 at.% tantalum (Ta); and

the remainder Co.

4. (Currently Amended) The magnetic recording medium according to claim 21,  
wherein:

the first magnetic layer contains:

about 20 to about 22 at.% Cr;

about 8 to about 10 at.% Pt;

about 6 to about 8 at.% B; and

the remainder Co; and

the second magnetic layer contains:

about 12 to about 16 at.% Cr;

about 6 to about 12 at.% Pt;

about 6 to about 8 at.% B; and

the remainder Co.

5. (Original) The magnetic recording medium according to claim 1, wherein the  
underlayer is a composite comprising two underlayers each containing chromium (Cr).

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6. (Original) The magnetic recording medium according to claim 5, comprising:

a first underlayer comprising a Cr alloy on the non-magnetic substrate; and  
a second underlayer comprising a Cr alloy different from the Cr alloy of the first underlayer,  
on the first underlayer.

7. (Cancelled)

8. (Cancelled)

9. (Cancelled)